

39. They may lay an equal tax on the property in the said town, to such amount as may from time to time be deemed necessary, which shall be collected and paid to the burgess and commissioners, by a collector by them appointed, who shall have the same power to distrain therefor as the collectors of county taxes.

40. They shall prescribe the term of office, responsibility and compensation of the collector by them appointed.

41. They may, by ordinance, direct all or any of the footways in said town to be laid out, levelled, mended and repaired, with any materials they may think best, at the expense of the proprietors of the different lots before which such levelling and paving shall be done.

42. If the owner of any house or lot, or part of a lot, where such paving or repairing shall be directed to be done, shall not reside in the town, the tenant or person occupying the said house, lot or part of a lot, or who shall have the charge and care thereof, shall cause the same to be done, and the money expended thereon, by the direction of the burgess and commissioners, shall be allowed by the owner and deducted from the rent due, or to become due; and if the tenant or person having the care of such house, lot or part of a lot shall refuse or neglect to do so, it may be done by the burgess and commissioners, and the expense and costs may be recovered by a distress and sale of such property.

43. The burgess and commissioners may open and lay out streets, lanes and alleys within the limits of the town, whenever a majority of the owners immediately interested or touching such street, lane or alley desired to be laid out shall petition for the same.

44. Upon the reception of a petition so signed, the burgess and commissioners, or a majority of them, shall, upon a day fixed, (of which the parties interested shall have notice,) examine the premises, and if in their judgment the street, lane or alley petitioned for shall be necessary for the convenience of the petitioners, they shall condemn the land necessary for the purpose, and carefully ascertain the advantages and disadvantages incurred by the owners of property injured or benefited thereby, and lay the amount of the damages sustained by each person